



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
CAMPBELL COUNTY PROPERTY VALUATION ADMINISTRATOR**

**Fiscal Year Ended June 30, 2000**

**EDWARD B. HATCHETT, JR.  
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AGREED-UPON PROCEDURES REPORT

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## Edward B. Hatchett, Jr. Auditor of Public Accounts

### Independent Accountant's Report

Honorable Mariann G. Dunn  
Campbell County Property Valuation Administrator  
Campbell County Courthouse  
Newport, Kentucky 41071

We have performed the procedures enumerated below, which were agreed to by the Campbell County Property Valuation Administrator, solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, a sample of disbursements, and leases and contracts for the fiscal year ended June 30, 2000. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Campbell County Property Valuation Administrator. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

#### 1. Procedure -

Compare the budgeted statutory contribution of fiscal court to the legally required amounts calculated by the Revenue Cabinet. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the Property Valuation Administrator's local bank account.

#### Finding -

The fiscal court budgeted the appropriate statutory contribution required by the Revenue Cabinet and made payments to the Property Valuation Administrator. The Property Valuation Administrator deposited the statutory contribution payments to the local official bank

#### Client Response -

None.

Honorable Mariann G. Dunn  
Campbell County Property Valuation Administrator  
(Continued)

2. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets.

Finding -

Proper purchasing procedures were followed for capital outlay expenditures and supporting documentation was available. We verified the location of all new purchases. No bids were necessary for 6/30/2000.

Client Response -

None.

3. Procedure -

Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Recorded city receipts agree with confirmations and all appropriate cities are included on the Property Valuation Administrator's records.

Client Response -

None.

4. Procedure -

Determine if Property Valuation Administrator has a receipt ledger, a disbursement ledger, and reconciles bank records to books each month.

Finding -

Receipt and disbursements ledgers are maintained. Although it appears that the bank accounts are reconciled each month, no formal bank reconciliations are prepared. Auditor also noted that bank sends back check imaging of the front only. Auditor recommends that formal bank reconciliations be prepared and that the Property Valuation Administrator request that check imaging be made for both the front and the back of the check.

Client Response -

Will request imaging of both the front and back from the bank. Will also develop formal bank reconciliations

Honorable Mariann G. Dunn  
Campbell County Property Valuation Administrator  
(Continued)

5. Procedure -

Select a sample of disbursements from available Property Valuation Administrator's records and agree amounts to cancelled checks, paid invoices, or other supporting documentation. Determine if the expenditure is for official business.

Finding -

Selected disbursements had proper supporting documentation and appear to be for official business

Client Response -

None.

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

There were no vehicle lease agreements or personal service contracts. There is a contract with the Campbell County Clerk to pay 44% of the cost of network system expenses. Salary and Equipment Services appear to be appropriate, for official business and properly authorized.

Client Response -

None.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Property Valuation Administrator and the Revenue Cabinet and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Respectfully submitted,



Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Engagement fieldwork completed -  
February 16, 2001